

F-65(UT-1) XCFORM **F-65(UT-1)**

**SURVEY OF LOCAL
GOVERNMENT FINANCES
UTAH COUNTIES**

**FISCAL YEAR ENDED
DECEMBER 31**

Fiscal Year Ended 12/31/11

Name Morgan County

Address 1

Address 2

City, State, Zip

UT

INSTRUCTIONS – Please read separate instruction sheet BEFORE completing this report.

Part I REVENUE**A. TAXES**

	Amount Omit cents
Property taxes	
General fund	1,534,550
Library	133,118
Flood control	14,484
Municipal service areas	
Bond repayment	
Assessing and collecting	491,130
Tort liability	
Other	116,498
TOTAL PROPERTY TAXES	T01 2,289,780
General sales and use taxes	
Mass transit tax	
County option sales tax	
Local sales tax	900,562
Zoo, arts and parks (ZAP) tax	
Rural hospital tax	
TOTAL GENERAL SALES AND USE TAXES	T09 900,562
Special base sales taxes	
Transient room tax	
Tourism – Transient room tax	4,548
Tourism – Restaurant tax	28,948
Tourism – Short-term leasing	8,953
TOTAL SPECIAL BASE SALES TAXES	T19 42,449
Occupation & business licensing and permit taxes	T28 154,854
Other licensing and permit taxes	T29 64,150
Other taxes	T99
Fee in lieu	T01 261,672

B. FEDERAL AID

	Amount Omit cents
Federal payments in lieu of taxes	B30
All other Federal grants	B89 52,919

C. STATE AID

	Amount Omit cents
1. Road fund allotments	C46 517,255
2. Public welfare (including Medicaid)	C79
3. Other State grants	C89 697,431
4. TOTAL (Sum of lines C2 and C3 ONLY)	697,431

**D. FROM OTHER LOCAL
GOVERNMENTS**

	Amount Omit cents
All purposes	D89

**E. CHARGES AND
MISCELLANEOUS REVENUE**

	Amount Omit cents
Hospital charges	A36
Miscellaneous commercial activities	A03 419,684
Natural resources charges	A59
Other fees and charges	A89 419,649
Special assessments	U01
Sale of real property	U11
Interest earnings	U20 22,363
Fines and forfeits	U30 233,475
Rents	U40
Royalties	U41
Private donations	U50
Miscellaneous other revenue	U99 448,561

TOTAL REVENUE (Sum of items A–E above) : \$ 6,524,804

CONTINUE ON PAGE 2 WITH PART II, ITEM F

Part II EXPENDITURES

Please note that payments made to other governments (state or local) should NOT be included in section F, but should be reported only at section G. INTERGOVERNMENTAL EXPENDITURES.

Enter all amounts expended during the fiscal year for the purposes listed (net of interfund transfers). Be sure to include expenditures of all funds other than the exceptions noted in the first page of the instruction sheet.

F. DIRECT	Salaries and wages (1)	Current expenses (2)	Construction (3)	Purchase of equipment, land, and buildings (4)
Legislative and central administration	E29 833,203	E29 109,206	F29	G29 34,282
Judicial and legal	E25 133,015	E25 25,811	F25	G25
Financial administration*	E23 269,514	E23 14,066	F23	G23
Planning and zoning	E29 71,778	E29 61,121	F29	G29 2,746
Police protection (sheriff)	E62 820,195	E62 96,050	F62	G62 66,410
Fire protection	E24 12,611	E24 70,460	F24	G24 129,833
Correctional institutions	E04	E04 92,580	F04	G04
Other corrections	E05	E05	F05	G05
Health	E32	E32 385,627	F32	G32
Welfare institutions	E77	E77	F77	G77
Other public welfare	E79	E79	F79	G79
County hospital	E36	E36	F36	G36
Streets and roads	E44 258,274	E44 185,666	F44	G44 5,829
General public buildings	E31 91,083	E31 64,604	F31	G31 22,491
Parks and recreation	E61 43,149	E61 80,283	F61	G61 6,250
Libraries	E52	E52 139,724	F52	G52 9,335
Natural resources	E59	E59	F59	G59
Redevelopment	E50	E50	F50	G50
Economic development	E89 300,577	E89 34,716	F89	G89
Interest on debt		E89 102,606		
Miscellaneous commercial activities	E03 7,082	E03 286,310	F03	G03 33,232
Other expenditures	E89 196,532	E89 1,269,286	F89	G89 71,539
Salaries and wages for force account construction	Z00			
TOTAL DIRECT EXPENDITURES	\$ 3,037,013	\$ 3,018,116	\$ 0	\$ 381,947

G. INTER- GOVERNMENTAL EXPENDITURES	Fire (1)	Transit subsidies (2)	Health (3)	Welfare (4)	Libraries (5)	Other (Specify) (6)
Paid to state	L89 \$	L94	L32	L79	L52	
Paid to other local governments	M24	M94	M32	M79	M52	

*Financial administration – Include office of the finance director; auditor; comptroller; treasurer; tax assessment and collection; central accounting and purchasing services; budgeting, etc. (including related data processing and microfilming).

Part III DEBT**H. LONG TERM GENERAL**

	Amount (Omit cents)				
	Debt outstanding beginning this fiscal year (1)	Issued during this fiscal year (2)	Retired during this fiscal year (3)	Revenue bonds outstanding end of year (4)	General obligation bonds outstanding end of year (5)
All bonded debt	19U 2,316,000	29U 0	39U 735,000	49U 1,581,000	49U 0
Public debt for privately owned housing, industrial or business purposes	19T	24T	34T	44T	

I. OTHER LONG TERM GENERAL OBLIGATIONS

Other debt (mortgages, notes, Federal/State loans, certificates of participation, etc.)
Specify

Lease purchase agreements

Accrued leave liability (sick leave and vacation)

	Amount (Omit cents)				
	Beginning balance (1)	Issued (2)	Retired (3)	Ending Balance (4)	Year final payment due (5)
Lease purchase agreements	156,682	183,572	G89 163,979	176,275	2018
Accrued leave liability (sick leave and vacation)					

J. SHORT-TERM OUTSTANDING, AS OF DECEMBER 31

Beginning of year

End of year

Amount (Omit cents)

61V

\$

64V

\$

K. GOVERNMENTAL FUNDS BALANCE, AS OF DECEMBER 31

Nonspendable fund balance

Restricted fund balance

Committed fund balance

Assigned fund balance

Unassigned fund balance

Total governmental funds balance

Amount (Omit cents)

60a

\$

60b

\$

1,014,315

60c

\$

60d

\$

763,736

70

\$

915,041

80

\$

2,693,092

L. CASH AND INVESTMENTS AS OF DECEMBER 31

(Report all investments at book value.)

Cash and investments

DEBT SERVICE FUNDS
Reserves held for redemption of long term debt

W01

CAPITAL PROJECTS/
ENTERPRISE FUNDS
Unexpended proceeds from bond sales

W31

OTHER FUNDS
All other funds except employee retirement funds

W61

3,031,564

M. DATA SUPPLIED BY

Name of Official

Stacy Lafitte

Title

Morgan County Clerk/Auditor

Telephone

801/845-4011

Email

slafitte@morgan-county.net

Date

12/12/12

**Include this form with audit report/
financial statement submitted to:**

STATE AUDITOR

UTAH STATE CAPITOL COMPLEX

EAST OFFICE BUILDING, SUITE E310

PO BOX 142310

SALT LAKE CITY, UT 84114-2310

If you have any questions about the form, call:

Kent Godfrey

(801) 538-1384 or 1-800-622-1243

kgodfrey@utah.gov



Auston G. Johnson, CPA
UTAH STATE AUDITOR

STATE OF UTAH
Office of the State Auditor

Utah State Capitol Complex
East Office Building, Suite E310
PO Box 142310
Salt Lake City, Utah 84114-2310
(801) 538-1025
FAX (801) 538-1907

DEPUTY STATE AUDITOR:
Joe Christensen, CPA

DIVISION OF LOCAL GOVERNMENT:
Kent L. Godfrey, CPA, Director
Richard M. Moon, Manager
Ryan R. Roberts, CPA

December 5, 2012

Bonnie Thomson, Treasurer
Morgan County
Morgan County Courthouse
48 W. Young St.,
P.O. Box 886
Morgan, UT 84050

Dear Ms. Thomson:

In accordance with the responsibility and authority given the State Auditor in Utah Code section 67-3-1(7)(g), all property tax distributed to each entity on the attached list should be withheld by Morgan County beginning immediately until written authorization for release is received. Each entity has received written notice and been given at least 60 days in which to comply.

All property tax distributions, including redemptions, etc., should be held until you receive written authorization from this office signed by Kent Godfrey, Auston Johnson or Richard Moon to release the funds. Actual possession of the checks remains with you. It is not necessary to notify our office of the amounts withheld.

Your assistance is greatly appreciated. If you have any questions, please call our office at (801) 538-1025.

Sincerely,

Kent L. Godfrey, CPA, Director
Local Government Division

cc: Stacy Lafitte, Auditor

attachment

Utah State Auditor's Office - Withhold Funds Report

County Morgan

Entity Name	Entity Type	Year / Report Type
Morgan County	County	2011 UT Form / Survey of Local Governments



Auston G. Johnson, CPA
STATE AUDITOR

STATE OF UTAH
Office of the State Auditor

Utah State Capitol Complex
East Office Building, Suite E310
P.O. Box 142310
Salt Lake City, Utah 84114-2310
(801) 538-1025
FAX (801) 538-1907

**DIVISION OF LOCAL
GOVERNMENT**

Kent L. Godfrey, CPA, Director
Richard M. Moon
Ryan E. Roberts, CPA

MEMORANDUM

TO: Stacy LaFitte, Clerk/Auditor
Morgan County
P.O. Box 886/48 W. Young St.
Morgan UT 84050

FROM: Utah State Auditor's Office

DATE: September 24, 2012

SUBJECT: Delinquent Reports

According to our records we have not received the reports listed below. This memorandum serves as the notice required by Utah Code, Section 67-3-1(8), which requires the Utah State Auditor to provide notice of intent to withhold state-allocated funds and property tax from delinquent entities. If these reports are not submitted within 60 days, state allocated funds and property tax will be withheld from your entity. (In some cases, funds may already have been withheld for those reports which have previously been identified to you as being delinquent.)

If you need budget forms, UT forms, or financial statement forms for small local governments they can be accessed from our web site at <http://www.sao.utah.gov/lgForms.html>. Also delinquent reports in an electronic format can be e-mailed to our office at sao@utah.gov.

If you have any other questions concerning the delinquent status of your entity or if you need more information on specific reporting requirements, please contact one of the following individuals:

Counties, School Districts, Nonprofits, Mental Health and
Substance Abuse Agencies: Kent Godfrey (801) 538-1384

Cities / Towns: Richard Moon (801) 538-1334
Special Districts: Ryan Roberts (801) 538-1721
Toll Free Number 1-800-622-1243

Fiscal Year

2011

Delinquent Reports

UT Form / Survey of Local Governments